

EXHIBIT XVI-B-4
POSTING TAG FOR ABATEMENT REMITTANCE ADVICE

FIELD NAME	INFORMATION
TC	Enter 124. TC 124 debits GL 1115 and credits GL 1110.
FFY	Enter the year to which the abatement applies. This is the fiscal year to which the original expenditure was charged.
VENDOR/S (Vendor Number/Suffix)	Enter the Vendor Number for the State Treasurer's Office.
DOC DATE (Current Document Date)	Enter the last date of the collection period on the RA. This ensures that the remittance transaction is posted correctly on the H03/H05 reports.
CUR DOC/S (Current Document/Suffix)	Enter the RA number (Rxxxxx) from the Remittance Advice box on the Form CA-21A.
INDEX	Optional field - Enter the Index that the original expenditure was charged to.
OBJ DTL/AO	Optional field - Enter the Object Detail and Agency Object (if applicable) that the original expenditure was charged to. This field is required only for Category appropriations.
PCA	Optional field - Enter the PCA that the original expenditure was charged to.
AMOUNT	Enter the remittance amount.
SOURCE/AS	<p>Enter one of the following 6-digit UCM codes. For more detail, refer to the Receipt Codes/Other Receipts section of the UCM.</p> <p>580200 – Rebates from Vendors 580300 – Jury Duty and Witness Fees 580350 – Refunds from Employee Organizations 580400 – Property Damage or Loss Recoveries 580500 – Sales Tax Collected 580600 – Sale of Items to be Replaced 580700 – Merit Award Payments 580800 – Employee Payments for Use of State Resources 580900 – Airline Compensation for Denied Boarding</p>
CHECK	<p>First 3 digits - Enter the 3-digit bank account number from the Checking Account No. box on the RA.</p> <p>Fourth digit – Enter R.</p> <p>Last 5 digits – Enter the 5-digit agency assigned number from the Remittance Advice box on the RA.</p>
APPN SYM (Appropriation Symbol)	Required only if PCA is not entered.
FUND SRCE (Fund Source)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
FUND/DTL (Fund/Fund Detail)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
METHOD	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
DUE DATE	Enter the date the RA is prepared and/or faxed to SCO.

REIMBURSEMENTS PROCESSING

Reimbursements are amounts received as repayment for the actual cost of goods and services or for other expenditures made for or on behalf of another entity. Reimbursements are discussed in Chapter XVI-A of this volume, SAM Section 6463 and in the Receipt Codes section of the UCM.

Prepare RA

Exhibit XVI-B-5 lists all the fields/areas of the RA that must be completed for the remittance of reimbursements. Instructions are also included in the exhibit. For an example of a completed RA (reimbursements), refer to Exhibit XVI-B-6.

Code the Posting Tag for Reimbursement Remittance

Exhibit XVI-B-7 lists the fields that must be coded on the General Purpose Posting Tag for the remittance of abatements.

EXHIBIT XVI-B-7 (Continued)
POSTING TAG FOR REIMBURSEMENTS REMITTANCE ADVICE

FIELD NAME	INFORMATION
CHECK	First 3 digits - Enter the 3-digit bank account number from the Checking Account No. box on the RA. Fourth digit – Enter R. Last 5 digits – Enter the 5-digit agency assigned number from the Remittance Advice box on the RA.
APPN SYM (Appropriation Symbol)	Required only if PCA is not entered.
FUND SRCE (Fund Source)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
FUND/DTL (Fund/Fund Detail)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
METHOD	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
DUE DATE	Enter the date the RA is prepared and/or faxed to SCO.

REVENUE AND OPERATING REVENUE PROCESSING

Revenues are typically the proceeds collected from taxes, licenses, fees, or investment earnings. Revenue/Operating Revenue is discussed in Chapter XVI-A of this volume, SAM Section 7660 and 8210, and in the Receipt Codes section of the UCM.

Prepare RA

Exhibit XVI-B-8 lists all the fields/areas of the RA that must be completed for the remittance of Revenue/Operating Revenue. Instructions are also included in the exhibit. Refer to Exhibit XVI-B-9 for an example of a completed RA for Revenue and to Exhibit XVI-B-10 for an example of a completed RA for Operating Revenue.

Code the Posting Tag for Revenue/Operating Revenue Remittance

Exhibit XVI-B-11 lists the fields that must be coded on the General Purpose Posting Tag for the remittance of Revenue/Operating Revenue.

All revenue except Federal receipts is classified as either Current Year or Prior Year. Revenue that is not Current Year is posted to the current Prior Year. Revenue is never classified as Refunds to Reverted Appropriations.

EXHIBIT XVI-B-10 -- OPERATING REVENUE EXAMPLE

STATE OF CALIFORNIA

**REPORT TO STATE CONTROLLER
OF REMITTANCE TO STATE ACCOUNT**
TC - 47

CHECKING ACCOUNT NO.

444

REMITTANCE ADVICE NO.

R 45678

AGENCY:

DEPARTMENT OF AIR QUALITY

FOR CREDIT TO: (FUND)	
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0821	FLEXELECT BENEFIT FUND
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APPROPRIATION DATA:

[illegible]

AMOUNT	D C	DESCRIPTION	SOURCE FUND
10,000.00		Contributions to Fiduciary Funds	
TOTAL			
10,000.00			

TO STATE CONTROLLER: I hereby certify that the foregoing report is a correct statement of all monies received by the above named agency and on account of said Fund or Appropriation during the periods stated below in accordance with Section 12418 of the G

(Signed)

OFFICIAL TITLE

Accounting Administrator

DATE _____

8/15/2005

CONTACT

Cathy Bell

PHONE

(916) 445-9999

Collection period from **July 1, 2005** to **July 31, 2005** inclusive.

CA 21A (11-2004) PC Excel 97 Version

Original - State Controller's Office Duplicate - Agency Copy

EXHIBIT XVI-B-11
POSTING TAG FOR REVENUE/OPERATING REVENUE REMITTANCE ADVICE

FIELD NAME	INFORMATION
TC	Enter 124. TC 124 debits GL 1115 and credits GL 1110.
FFY	Enter the year to which the Revenue/Operating Revenue applies.
VENDOR/S (Vendor Number/Suffix)	Enter the Vendor Number for the State Treasurer's Office.
DOC DATE (Current Document Date)	Enter the last date of the collection period on the RA. This ensures that the remittance transaction is posted correctly on the H03/H05 Reports.
CUR DOC/S (Current Document/Suffix)	Enter the RA number (Rxxxxx) from the Remittance Advice box on the Form CA-21A.
INDEX	Optional field - Enter the appropriate Index. Refer to the H03 Report.
PCA	Optional field - Enter the appropriate PCA. Refer to the H03 Report.
AMOUNT	Enter the remittance amount.
SOURCE/AS	Enter the appropriate 6-digit UCM Receipt code and, if used, the Agency Source. Refer to the Receipt Codes section, Revenue or Operating Sub-section of the UCM.
CHECK	First 3 digits - Enter the 3-digit bank account number from the Checking Account No. box on the RA. Fourth digit – Enter R. Last 5 digits – Enter the 5-digit agency assigned number from the Remittance Advice box on the RA.
APPN SYM (Appropriation Symbol)	Required only if PCA is not entered.
FUND SRCE (Fund Source)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
FUND/DTL (Fund/Fund Detail)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
METHOD	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
DUE DATE	Enter the date the RA is prepared and/or faxed to SCO.

EXHIBIT XVI-B-13 -- REFUNDS TO REVERTED APPROPRIATIONS EXAMPLE

STATE OF CALIFORNIA
**REPORT TO STATE CONTROLLER
 OF REMITTANCE TO STATE ACCOUNT**
 TC - 47

CHECKING ACCOUNT NO.

555

REMITTANCE ADVICE NO.

R**56789**

AGENCY:

DEPARTMENT OF AIR QUALITY

FOR CREDIT TO: (FUND)

0001 GENERAL FUND

APPROPRIATION DATA:

Refunds To Reverted Appropriations

FUND	AGY	FY	M	REF / ITEM	FED CAT	P / N	C	CAT	PGM	ELE	COMP	TASK	ACCT	REV / OBJ	AMOUNT	D C	DESCRIPTION	SOURCE FUND
0001	9990	2004												500000	1,000.00			
TOTAL															1,000.00			

TO STATE CONTROLLER: I hereby certify that the foregoing report is a correct statement of all monies received by the above named agency and on account of said Fund or Appropriation during the periods stated below in accordance with Section 12418 of the G

(Signed)

OFFICIAL TITLE

Accounting Administrator

DATE

8/15/2005

CONTACT

Cathy Bell

PHONE

(916) 445-9999Collection period from July 1, 2006 to July 31, 2006 inclusive.

EXHIBIT XVI-B-14

POSTING TAG FOR REFUNDS TO REVERTED APPROPRIATIONS REMITTANCE ADVICE

FIELD NAME	INFORMATION
TC	Enter 124. TC 124 debits GL 1115 and credits GL 1110.
FFY	Enter the year to which the Refunds To Reverted Appropriations applies.
VENDOR/S (Vendor Number/Suffix)	Enter the Vendor Number for the State Treasurer's Office.
DOC DATE (Current Document Date)	Enter the last date of the collection period on the RA. This ensures that the remittance transaction is posted correctly on the H03/H05 Reports.
CUR DOC/S (Current Document/Suffix)	Enter the RA number (Rxxxxx) from the Remittance Advice box on the Form CA-21A.
INDEX	Optional field - Enter the appropriate Index. Refer to the H03 Report.
PCA	Optional field - Enter the appropriate PCA. Refer to the H03 Report.
AMOUNT	Enter the remittance amount.
SOURCE/AS	Enter 570000.
CHECK	First 3 digits - Enter the 3-digit bank account number from the Checking Account No. box on the RA. Fourth digit – Enter R. Last 5 digits – Enter the 5-digit agency assigned number from the Remittance Advice box on the RA.
APPN SYM (Appropriation Symbol)	Required only if PCA is not entered.
FUND SRCE (Fund Source)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
FUND/DTL (Fund/Fund Detail)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
METHOD	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
DUE DATE	Enter the date the RA is prepared and/or faxed to SCO.

SPECIAL DEPOSIT FUND (0942) PROCESSING

Special Deposit Fund accounts are discussed in SAM Section 18420. The purpose of this fund is to provide a depository for money collected or received in trust for specific purposes when no other fund has been created for those funds. There are two types of accounts in the Special Deposit Fund:

- ✧ Accounts for unclaimed trust (See SAM Section 18424); and
- ✧ Accounts for funds collected from external sources or governments where no fund is specified for their deposit.

Prepare RA

Exhibit XVI-B-15 lists all the fields/areas of the RA that must be completed for the remittance of cash to the Special Deposit Fund. Instructions are also included in the exhibit. Refer to Exhibit XVI-B-16 for an example of a completed RA for the Special Deposit Fund.

Code the Posting Tag for Special Deposit Fund

Exhibit XVI-B-17 lists the fields that must be coded on the General Purpose Posting Tag for a remittance to the Special Deposit Fund.

EXHIBIT XVI-B-15
REQUIRED FIELDS FOR SPECIAL DEPOSIT FUND REMITTANCE ADVICE

ITEM	DESCRIPTION
CHECKING ACCOUNT NUMBER (CHECKING ACCOUNT NO.)	Enter the agency Checking Account Number in the Checking Account No. box.
REMITTANCE ADVICE NUMBER (REMITTANCE ADVICE NO.)	Enter a unique 5-digit number to the right of R in the Remittance Advice No. box. Each checking account number must have its own agency assigned range of RA numbers, which cannot be duplicated within the same fiscal year. The 5-digits must be numeric.
AGENCY	Enter the agency name. Use the full name of department, board or commission.
FOR CREDIT TO (FUND)	Enter the UCM Fund number and name if the remittance is only for one fund. If the RA is for more than one fund, enter Various .
APPROPRIATION DATA	Enter the Chapter and Year (Example: Ch. 121/45)
FUND	Enter the 7-digit Fund number displayed on the SCO Agency Reconciliation Report.
AGENCY	Enter the 4-digit UCM Organization Code for the reporting organization.
FY	Enter the year shown on the SCO Agency Reconciliation Report.
REF/ITEM	Enter the SCO Reference displayed on the SCO Agency Reconciliation Report.
AMOUNT	Enter the amount.
DESCRIPTION	Enter the account title displayed on the SCO Agency Reconciliation Report. For example, use Unclaimed Trust for the remittances to Unclaimed Trust. Per SAM 18424.5, attach a Schedule of Unclaimed Trust Deposits showing a list of individual items.
COLLECTION PERIOD	Enter the beginning and ending dates of the collection period. The Collection Period should have no gaps between forms. For example, if the ending date on the last collection period was June 30, 20nn and there were no collections for July and August, September's RA should have collection dates of 'July 1, 20nn to September 30, 20nn. If "old" cash is later discovered, e.g., in November for August collection, the cash should be remitted separately with the collection period displaying "August 1, 20nn to August 31, 20nn."
NAME	Type the name, title and phone number of the person signing the form. Enter the signature. SCO would also like a contact name and phone number if different than the person signing.

EXHIBIT XVI-B-16-- REMITTANCE TO SPECIAL DEPOSIT FUND EXAMPLE

STATE OF CALIFORNIA
**REPORT TO STATE CONTROLLER
 OF REMITTANCE TO STATE ACCOUNT**
 TC - 47

CHECKING ACCOUNT NO.

REMITTANCE ADVICE NO.

123**R 54321**

AGENCY:
DEPARTMENT OF AIR QUALITY

FOR CREDIT TO: (FUND)
0942 SPECIAL DEPOSIT FUND

APPROPRIATION DATA:
Chapter 121/45

FUND	AGY	FY	M	REF / ITEM	FED CAT	P / N	C	CAT	PGM	ELE	COMP	TASK	ACCT	REV / OBJ	AMOUNT	D C	DESCRIPTION	SOURCE FUND
0942001	9990	1945		901											6,000.00		Unclaimed Trust	
TOTAL															6,000.00			

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(Signed)

OFFICIAL TITLE

Accounting Administrator

DATE

8/15/2005

CONTACT

Cathy Bell

PHONE

(916) 445-9999

Collection period from July 1, 2005 to July 31, 2005 inclusive.

EXHIBIT XVI-B-17
POSTING TAG FOR SPECIAL DEPOSIT FUND REMITTANCE ADVICE

FIELD NAME	INFORMATION
TC	Enter TC 103. TC 103 debits GL 1115 and credits GL 1110.
FFY	Enter the appropriate year.
VENDOR/S (Vendor Number/Suffix)	Enter the Vendor Number for the State Treasurer's Office.
DOC DATE (Current Document Date)	Enter the last date of the collection period on the RA. This ensures that the remittance transaction is posted correctly on the H03/H05 Reports.
CUR DOC/S (Current Document/Suffix)	Enter the RA number (Rxxxxx) from the Remittance Advice box on the Form CA-21A.
INDEX	Optional field - Enter the appropriate Index. Refer to the H03 Report.
PCA	Optional field - Enter the appropriate PCA. Refer to the H03 Report.
AMOUNT	Enter the remittance amount.
CHECK	First 3 digits - Enter the 3-digit bank account number from the Checking Account No. box on the RA. Fourth digit – Enter R. Last 5 digits – Enter the 5-digit agency assigned number from the Remittance Advice box on the RA.
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